

State of South Dakota

EIGHTY-FIFTH SESSION LEGISLATIVE ASSEMBLY, 2010

400R0212

SENATE BILL NO. 33

Introduced by: The Committee on Taxation at the request of the Department of Revenue and Regulation

1 FOR AN ACT ENTITLED, An Act to revise certain provisions relating to delinquent tax
2 accounts.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 No person licensed pursuant to chapter 10-33A, 10-45, 10-45D, 10-46A, 10-46B, or 10-52A
7 and who has failed to file a return, or who has filed a return and has failed to remit the tax due
8 the state on or before the times specified in § 10-33A-10.1, 10-45-27.3, 10-45D-10.2, 10-46A-
9 1.8, 10-46B-1.6, or 10-52A-1.2, respectively, or any other reporting period authorized, may
10 continue as a retailer or licensee. The secretary may, by order, revoke or cancel the license.

11 Section 2. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as
12 follows:

13 Any person aggrieved by an order of the secretary issued pursuant to section 1 of this Act
14 may, in writing, request a contested case hearing before the secretary. The written hearing
15 request shall be received by the department within fourteen days from the date the order was



1 mailed to the licensee by certified mail. If a written request for hearing is not received by the
2 department within the time prescribed, the order becomes final. Any hearing shall be conducted
3 and any appeal shall be taken pursuant to the provisions of chapters 1-26 and 1-26D.

4 Section 3. That § 10-33A-11 be repealed.

5 ~~—10-33A-11. Any telecommunications company that is the holder of a telecommunications~~
6 ~~gross receipts tax license and that has failed to file a return, or that has filed a return and has~~
7 ~~failed to pay the tax due the state under this law on or before the fifteenth of the second month~~
8 ~~following the reporting period authorized, may no longer continue as a telecommunications~~
9 ~~company and its telecommunications gross receipts tax license shall be revoked and canceled.~~

10 Section 4. That § 10-33A-13 be repealed.

11 ~~—10-33A-13. The secretary may not reinstate the license of a telecommunications company,~~
12 ~~which has been canceled or revoked as provided in this chapter, until all the telecommunications~~
13 ~~gross receipts tax due the state and a ten dollar reinstatement fee has been paid. The secretary~~
14 ~~may also require the telecommunications company to file a bond as security for any future~~
15 ~~liability.~~

16 Section 5. That § 10-45-34 be repealed.

17 ~~—10-45-34. Every person who is the holder of a sales tax license and who has failed to file a~~
18 ~~return, or who has filed a return and has failed to pay the tax due the state under this law on or~~
19 ~~before the fifteenth of the second month following the quarter, or any other reporting period~~
20 ~~authorized, shall no longer continue as a retailer and his sales tax license is hereby revoked and~~
21 ~~canceled. Any person who shall continue in a taxable business after his license has been revoked~~
22 ~~or canceled, as herein provided, is guilty of a Class 1 misdemeanor.~~

23 Section 6. That § 10-45-36 be repealed.

24 ~~—10-45-36. The license of a retailer which has been canceled or revoked as provided in § 10-~~

- 1 ~~45-34, shall not be reinstated by the secretary of revenue and regulation until all the sales tax~~
- 2 ~~due the state and a ten dollar reinstatement fee has been paid.~~